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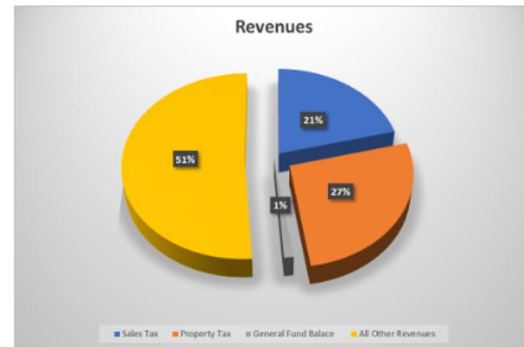
# 2022 Budget Annual Meeting

PRESENTED TO:  
BOARD OF SUPERVISORS  
NOVEMBER 08, 2021

# Finance Committee 2022 Budget Recommendations

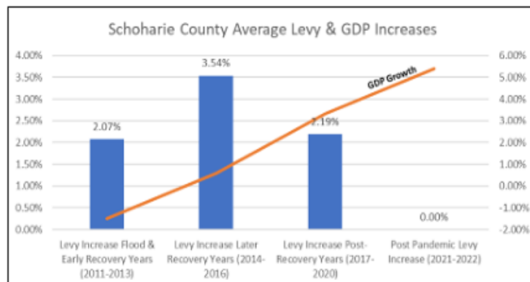
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- ▶ Total Appropriation - \$84.98 M
  - ▶ \$9.63 M Reduction from Current Year Budget
- ▶ Property Tax Levy - \$22.59 M
  - ▶ No Change from 2021
- ▶ Sales Tax Revenue - \$17.85 M
  - ▶ Increase of \$2.2 M
- ▶ From General Fund Balance - \$1.00 M
  - ▶ Less than 2021 appropriated General Fund Balance.
- ▶ Includes Labor Agreements, Management Salary increases, and Motor Fuel.



## The Board Drives Economic Growth By Keeping the Levy Low

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- ▶ **2011-2013:** Average Levy Increased 2.07% while Average GDP Grew 0.58%.
- ▶ **2014-2021:** Average Levy Increased 3.54% while GDP Grew 1.08%.
- ▶ **2017-2020:** Average Levy Increased 2.19% while Real DP for 2018-2019 grew by 5.3%. GDP Data for 2020 will not be available until next year for us to understand clearly how our economy was affected by the pandemic.
- ▶ **2021-2022:** Finance Committee Budget continues 2<sup>nd</sup> year of no changes to 2020 Property Tax Levy.

## 2022 “Current Services” Budget

	2019 (Actual)	2020 (Actual)	2021 (Revised)	2022 (DH)	2022 Tentative	2022 Finance Committee
General Fund	\$67,394,591	\$67,839,308	\$76,410,924	\$73,035,119	\$72,957,655	\$73,389,393
Highway Fund	\$12,491,670	\$10,052,342	\$14,409,618	\$8,815,769	\$8,458,738	\$8,823,305
Machinery Fund	\$1,875,066	\$1,152,573	\$2,388,427	\$1,342,472	\$1,342,472	\$1,342,472
Debt Service Fund	\$2,138,419	\$1,821,346	\$1,406,068	\$1,382,900	\$1,382,900	\$1,382,900
<b>TOTAL APPROPRIATIONS</b>	<b>\$83,899,746</b>	<b>\$80,965,569</b>	<b>\$94,615,037</b>	<b>\$84,576,260</b>	<b>\$84,141,765</b>	<b>\$84,938,070</b>

	2019 Actual	2020 Actual	2021 Revised	2022 Tentative	2022 Finance Committee
Property Tax	\$21,833,183	\$22,755,332	\$22,597,987	\$22,887,549	\$22,597,987
Sales Tax	\$18,009,403	\$18,779,183	\$18,650,000	\$18,194,463	\$17,854,071
Other Local Revenue	\$9,232,301	\$13,248,490	\$12,585,020	\$9,106,666	\$9,960,410
Inter-Governmental	\$14,351,454	\$8,896,773	\$11,064,551	\$10,408,323	\$10,862,584
State	\$13,998,070	\$11,138,981	\$11,757,839	\$11,044,488	\$11,184,355
Federal	\$9,853,716	\$11,856,703	\$13,923,646	\$11,117,366	\$11,195,763
Grant Service Transfer	\$1,620,304	\$1,821,346	\$1,406,068	\$1,382,900	\$1,382,900
<b>Total Revenue</b>	<b>\$87,002,413</b>	<b>\$86,466,778</b>	<b>\$88,985,114</b>	<b>\$84,141,765</b>	<b>\$84,938,070</b>

- ▶ The Finance Committee Budget is a “current services” budget representing anticipated cost at the 2021 level of service in 2022. There are some increases over 2021 such as union agreements, inflation and the replacement of equipment at the end of its useful life.
- ▶ Included is \$421,037 of program enhancements. The Finance Committee cut \$315,015 of the \$780,032 submitted by Department Heads and others to expand, improve or make efficient services to residents by the County.

## 2022 Budget Process Results in More Accurate Estimates

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revised Budget	\$88.8	\$101.5	\$93.8	\$91.2	\$96.4	\$96.4	\$95.9	\$94.6	\$84.1
Actual	\$80.3	\$90.2	\$73.3	\$76.3	\$79.4	\$83.9	\$80.9	?	?
Difference	\$8.5	\$11.3	\$20.5	\$14.9	\$17.0	\$12.5	\$15.0		

- ▶ Since at least 2013, actual spending has undershot budgeted spending by substantial amounts. In some cases, this was expected, but in others it was due to inaccurate budget estimating.
- ▶ The 2021 Department Head Budget requested a total of \$98.2 million in spending. Although the Board reduced that request to \$80.9 million, so far this year, the Board has authorized spending of \$94.6 million.
- ▶ By setting spending targets for 2022, the Budget Officer has reduced the Department Head spending requests by \$10.5 million for a total of \$84.1 million.

## Finance Committee Proposes No Levy Increase for 2022

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	PT Levy	\$ Change	% Change
2010	\$17,574,790		
2011	\$17,885,605	\$310,815	1.77%
2012	\$18,211,533	\$325,928	1.82%
2013	\$18,688,558	\$477,025	2.62%
2014	\$19,059,430	\$370,872	1.98%
2015	\$20,024,345	\$964,915	5.06%
2016	\$20,738,035	\$713,690	3.56%
2017	\$21,476,848	\$738,813	3.56%
2018	\$21,532,951	\$56,103	0.26%
2019	\$22,049,677	\$516,726	2.40%
2020	\$22,606,005	\$556,328	2.52%
2021	\$22,597,987	-\$8,018	-0.04%
2022	\$22,597,987	\$0	0.00%

- ▶ 2022 Budget continues to keep property taxes flat for a second year to support the local economy wounded during the pandemic.
- ▶ The Finance committee Levy utilize \$1 M from General Fund Balance to achieve the 0% rate

## Law Enforcement Agreements

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- ▶ The county recently concluded negotiations with its two Law Enforcement unions. When the Unions and the County ratify the agreements, they will be implemented by adjusting existing salary schedules.
- ▶ The Finance Committee set aside \$284,014 in 2022 Budget to meet the obligations under the agreements.





## Department Heads Salary Restructure

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Department Head Salaries		
Salary Group	Average Amount	Number of people
Mandated	\$197,000	1
Board Determined	\$100,000	1
High Salary Group	\$89,120	11
Low Salary Group	\$61,109	8
Part-Time	\$24,896	4

- ▶ In October 2021, the Board approved A.R.P.A funding for Management compensation Study that aims to ensure department head salaries are market based.
- ▶ The study expected to conclude in May 2022.
- ▶ The finance committee set-aside \$150,000 to cover the cost of any recommended adjustments in 2022.
- ▶ The finance committee recommends that any new salaries adopted by the board be effective January 1, 2022.
- ▶ In Addition, the finance committee recommends that all full-time department heads making less than the average department head salary adjusted by \$1,500 in 2022. There are 7 departments affected.

## Tentative Budget Projects Significant Sales Tax Increase

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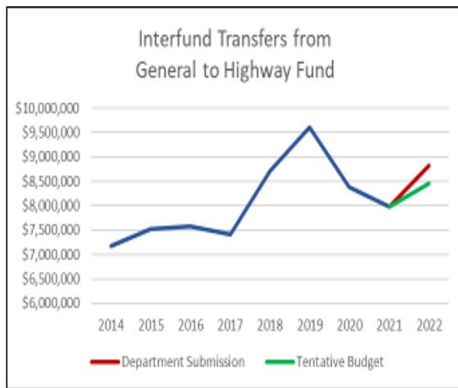
Department Description	Account Group	Account Group Description	2015	2016	2017	2018	2019	2020	2021 (Est.)	2022 (Finance Committee)
SALES AND USE TAX	1000	Local Revenue	\$14,105,536	\$14,640,830	\$15,472,541	\$16,076,081	\$16,009,403	\$16,779,183	\$19,155,276	\$17,854,071



- ▶ Sales Tax Revenue is projected at \$17.8 M. Which is \$2.2 M more than 2021 Budget
- ▶ Through September, however, sales tax collections are \$14.4 M or 93% of the total budgeted sales Tax revenue of \$15.65 M in 2021. We are anticipating total Sales Tax Revenue for 2021 of \$19 M.
- ▶ If this level of Sales Tax Revenues continues, the effect will be to shrink the gap between property and sales tax revenues.

# Capital Improvement Plan to Balance Fiscal & Safety Needs

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- ▶ Every year, General Fund revenues are used to cover Highway Fund expenditures using an interfund transfer— **These Are Local Funds, Not External Funds**
- ▶ County has significant need for infrastructure improvement & interfund transfers have steadily increased to meet this need
- ▶ As of 12/31/2020, current Available Highway FB is \$7.4M – growing \$1.6M from 2019 to 2020
- ▶ 2021 Adopted Budget pulled all road and bridge work “off budget” and later appropriated \$1.7M from the Road Fund leaving a balance of \$5.7M.
- ▶ In the 1<sup>st</sup> quarter of 2022, I anticipate appropriating approximately \$1.7M again from the Road Fund Balance.
- ▶ I anticipate a significant surplus to the Road Fund Balance from 2021 operations.

# Sustainable Future: Fiscal Strategy 2025

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- ▶ Strategy that focuses on economic growth in the long-term.
- ▶ Reform county government to make it more efficient and affordable for our residents
- ▶ County Operations Review Committee
  - ▶ Human Services
  - ▶ Financial Workforce
  - ▶ Streamline Tax Administration
- ▶ Benchmark & measure county government services for increased accountability to taxpayers and investors.
- ▶ Improve on capital improvement plan adopted in 2021 to meet our economic development strategy.
- ▶ Efficiency and savings through Planned attrition, not layoffs.

## APPROPRIATION CHANGES

Department Number	Account Number	Department Description	Account Description	2022 Tentative Budget	Change	2022 Finance Committee
6410	xxxx	SCHOPEG	OPERATIONAL SUPPORT	\$0	\$5,000	\$5,000
1325	4527	TREASURER	A.R.P.A CONSULTANT	\$0	\$10,000	\$10,000
1010	4672	LEGISLATIVE BOARD	NYPA AWARDS	\$0	\$200,000	\$200,000
1010	1023	LEGISLATIVE BOARD	BOARD CLERK/AUDITOR	\$66,949	\$1,500	\$68,449
1165	4259	DISTRICT ATTORNEY	EXTRADITION EXPENSE	\$10,000	-\$3,000	\$7,000
1165	4303	DISTRICT ATTORNEY	TRAVEL EXPENSES	\$4,000	-\$1,000	\$3,000
1165	4307	DISTRICT ATTORNEY	STENO SERVICES	\$20,000	-\$5,000	\$15,000
1355	1014	REAL PROPERTY TAX OFFICE	GIS TECH G12	\$38,804	\$1,956	\$40,760
1355	1015	REAL PROPERTY TAX OFFICE	911 GIS TECH G14	\$44,823	-\$4,063	\$40,760
1355	4206	REAL PROPERTY TAX OFFICE	MAINTENANCE CONTRACTS	\$18,200	\$340	\$18,540
1410	1005	COUNTY CLERK	MOTOR VEHICLE REP I G10	\$0	\$35,097	\$35,097
1410	1010	COUNTY CLERK	DMV CLERK G07	\$35,032	-\$3,453	\$31,579
1410	1015	COUNTY CLERK	MOTOR VEHICLE REP II G12	\$38,804	-\$38,804	\$0
1410	4103	COUNTY CLERK	GAS & OIL	\$500	\$208	\$708
1430	1002	PERSONNEL	PERSONNEL OFFICER	\$56,973	\$1,500	\$58,473
1450	4103	ELECTIONS	GAS & OIL	\$400	\$166	\$566
1450	4627	ELECTIONS	EARLY VOTING GRANT	\$0	\$16,713	\$16,713
1450	4628	ELECTIONS	CARES GRANT	\$0	\$32,012	\$32,012
1450	4664	ELECTIONS	VOTER EDUCATION	\$0	\$24,500	\$24,500
1670	4319	CENTRAL PRINTING & MAILING	MAINTENANCE CONTRACTS	\$3,364	\$6,804	\$10,168

1680	2205	INFORMATION TECHNOLOGY	COMPUTER EQUIPMENT	\$0	\$44,800	\$44,800
1680	4206	INFORMATION TECHNOLOGY	MAINTENANCE CONTRACTS	\$139,434	\$3,306	\$142,740
1680	4301	INFORMATION TECHNOLOGY	TELEPHONE	\$287,820	-\$3,820	\$284,000
1935	4673	TAX CERTIORARI	LEGAL FEES	\$0	\$20,000	\$20,000
1990	4901	CONTINGENT ACCOUNT	PAYROLL ADJUSTMENT ACCT	\$0	\$434,014	\$433,931
3020	2945	COMMUNICATION SYSTEM	COMPUTER EQUIPMENT	\$2,000	\$12,130	\$14,130
3021	4103	E-911 SYSTEM	GAS & OIL	\$700	\$291	\$991
3110	1036	SHERIFF	SECRETARY TO SHERIFF	\$47,443	\$2,570	\$50,013
3110	2314	SHERIFF	LAW ENFORCEMENT EQUIP.	\$8,500	\$5,000	\$13,500
3110	4103	SHERIFF	GAS & OIL	\$60,000	\$24,953	\$84,953
3140	4103	PROBATION	GAS & OIL	\$6,725	\$2,797	\$9,522
3150	1021	JAIL	CORRECTIONS/CT SEC OFFICER	\$42,746	-\$6,451	\$36,295
3150	1045	JAIL	CORRECTIONS/CT SEC OFFICER	\$38,331	-\$2,036	\$36,295
3150	4206	JAIL	MAINTENANCE CONTRACTS	\$59,600	\$825	\$60,425
3150	4211	JAIL	PSYCHIATRIC CARE	\$20,000	-\$20,000	\$0
3410	4103	EMERGENCY SVCS - FIRE PREV.	GAS AND OIL	\$3,000	\$1,248	\$4,248
3510	4636	CONTROL OF DOGS	ANIMAL SHELTER	\$79,000	\$16,000	\$95,000
3630	1801	EMERGENCY SVCS-MEDICAL RESP.	PARAMEDIC P/T G12	\$54,000	\$10,000	\$64,000
3630	1802	EMERGENCY SVCS-MEDICAL RESP.	EMT P/T	\$50,000	\$25,000	\$75,000
3630	1901	EMERGENCY SVCS-MEDICAL RESP.	OVERTIME	\$0	\$5,000	\$5,000
3630	4100	EMERGENCY SVCS-MEDICAL RESP.	MATERIALS & SUPPLIES	\$5,000	\$5,000	\$10,000
3630	4103	EMERGENCY SVCS-MEDICAL RESP.	GAS & OIL	\$23,000	\$9,565	\$32,565



3630	4110	EMERGENCY SVCS-MEDICAL RESP.	UNIFORMS	\$3,000	\$3,000	\$6,000
3640	4103	EMERGENCY SERVICES	GAS & OIL	\$1,600	\$665	\$2,265
3640	1001	EMERGENCY SERVICES	EMERGENCY SVCS DIRECTOR	\$66,949	\$1,500	\$68,449
4010	1803	PUBLIC HEALTH	EI SVC COOR P/T G14	\$22,412	-\$22,412	\$0
4010	1804	PUBLIC HEALTH	EI SVCS COORDINAT PT G14	\$22,412	-\$22,412	\$0
4010	1412	PUBLIC HEALTH	EI SERVICES COORDINAT G14	\$0	\$42,975	\$42,975
4010	2403	PUBLIC HEALTH	VEHICLES	\$25,500	\$2,047	\$27,547
4010	4103	PUBLIC HEALTH	GAS & OIL	\$4,500	\$1,871	\$6,371
4252	4626	CHEMICAL DEPENDENCY CLINIC	S.O.R. INITIATIVE	\$200	\$9,800	\$10,000
4310	4207	MENTAL HEALTH	DATA PROCESSING FEES	\$20,000	-\$5,000	\$15,000
4310	4605	MENTAL HEALTH	EMR CONTRACT	\$32,430	\$17,370	\$49,800
5110	4701	HIGHWAY MAINTENANCE	FUEL, GAS, OIL	\$310,000	\$78,477	\$388,477
5142	4701	HIGHWAY -COUNTY SNOW REMOVAL	FUEL, GAS, OIL	\$275,000	\$57,679	\$332,679
5630	4103	TRANSPORTATION	GAS & OIL	\$93,000	\$38,677	\$131,677
5630	4104	TRANSPORTATION	MEDICAID GAS & OIL	\$19,800	\$8,234	\$28,034
5630	1001	TRANSPORTATION	DIRECTOR	<b>\$59,479</b>	\$1,500	\$60,979
6010	2201	SOCIAL SERVICES ADMIN	OFFICE EQUIPMENT	\$1,000	\$1,500	\$2,500
6010	2306	SOCIAL SERVICES ADMIN	PHOTOCOPIER	\$6,300	\$700	\$7,000
6010	4103	SOCIAL SERVICES ADMIN	GAS & OIL	\$40,000	\$16,635	\$56,635
6010	4677	SOCIAL SERVICES ADMIN	CELLULAR PHONE	\$6,000	\$10,500	\$16,500
6102	4638	MEDICAL ASSISTANCE - MMIS	MEDICAID-LOCAL SHARE	\$5,467,852	-\$285,181	\$5,182,671
6510	1001	VETERANS SERVICES	VETERANS SERVICES DIRECTOR	\$56,052	\$1,500	\$57,552
6610	4103	WEIGHTS AND MEASURES	GAS & OIL	\$750	\$312	\$1,062
6772	1905	OFFICE FOR THE AGING	HEALTH BUYOUT	\$4,000	\$4,000	\$8,000
6772	4103	OFFICE FOR THE AGING	GAS & OIL	\$20,000	\$8,318	\$28,318

6772	1001	OFFICE FOR THE AGING	DIRECTOR	\$66,949	\$1,500	\$68,449
7310	1001	YOUTH PROGRAMS	DIRECTOR	\$56,052	\$1,500	\$57,552
7520	1005	HISTORICAL PROPERTY - OSF	JANITOR G07	\$0	\$31,579	\$31,579
7520	2306	HISTORICAL PROPERTY - OSF	PHOTOCOPIER	\$0	\$1,499	\$1,499
7520	4306	HISTORICAL PROPERTY - OSF	HISTORICAL TOURISM/PROMOTI	\$0	\$5,000	\$5,000
7520	4520	HISTORICAL PROPERTY - OSF	BLDG.MAINT/IMPROVEMENTS	\$4,000	\$50,000	\$54,000
7520	1001	HISTORICAL PROPERTY - OSF	DIRECTOR	\$59,467	\$1,500	\$60,967
8020	1008	PLANNING AND DEVELOPMENT	PLANNER G15	\$0	\$45,358	\$45,358
8020	4103	PLANNING AND DEVELOPMENT	GAS & OIL	\$350	\$146	\$496
8745	4001	FLOOD & EROSION CONTROL	FLOOD & EROSION CONTROL	\$0	\$5,000	\$5,000
9010	8001	RETIREMENT	RETIREMENT	\$2,056,200	\$10,300	\$2,066,500
9060	8004	MEDICAL INSURANCE	HEALTH INSURANCE	\$7,700,000	-\$200,000	\$7,500,000
			<b>Total</b>		<b>\$796,305</b>	

## Revenue Changes

Description	Account	2022 Tentative	Changes	2022 Finance Committee
Petroleum Quality Grant	A.3789	\$0	\$1,546	\$1,546
Court Security Reimbursement	A.3330	\$394,324	-\$41,679	\$352,645
Mortgage Tax	A.3005	\$250,000	\$25,000	\$275,000
A.R.P.A	A.4091	\$0	\$10,000	\$10,000
SORE (OPIOD) Funding	A.4491	\$2,000	\$48,000	\$50,000
Child Care	A.3619	\$1,300,000	\$100,000	\$1,400,000
Service For Recipient	A.3670	\$620,000	\$55,000	\$675,000
Department Fuel Charges	D.2656	\$160,000	\$228,411	\$388,411
	<b>Total</b>		<b>\$426,278</b>	

# Programmatic Enhancements

*All Program Enhancements are incorporated in the Budget*

Budget Detail Document: PERSONNEL Programmatic Enhancement List		
<u>Department</u>	<u>Description</u>	<u>Net Amount</u>
County Clerk's Office	<b>Add</b> Motor Veh Rep I, at Step 1	35,097
	<b>Eliminate</b> Motor Veh Rep II	(3,453)
	<b>Eliminate</b> Motor Veh Clerk at Step 4	(38,804)
Sheriff's Office	<b>Upgrade</b> Secretary to Sheriff	2,570
OES	<b>Add Funding for</b> Paramedic PT G12	10,000
	<b>Add Funding for</b> EMT PT	25,000
	<b>Add Funding for</b> Overtime	5,000
Health	<b>Add</b> EI Service Coordinator	42,975
	<b>Eliminate</b> EI Service Coordinator PT	(22,412)
	<b>Eliminate</b> EI Service Coordinator PT	(22,412)
Office of Community Service	<b>Add</b> Business Manager II GR15	54,798
	<b>Eliminate</b> Business Manager II GR13	
Historical Properties	<b>Add</b> Janitor	31,579
Planning	<b>Add</b> Planner	45,358
	<b>Total</b>	<b>165,296</b>

**Budget Detail Document: EQUIPMENT Programmatic Enhancement List**

<u><b>Deptartment</b></u>	<u><b>Description</b></u>	<u><b>Amount</b></u>
County Clerk's Office	Mail Machine/PB	6,804
I.T.	4 Desk Phones for Health Dept	2,000
	2 Laptop Computers for IT Support staff	-
	30 Desktop computer replacement per IT Plan	-
	30 Laptop computer replacement per IT Plan	-
	5 Battery Backup Replacements per IT Plan	-
	2 Switch Replacements per IT Plan	-
	1 Network UPS replacement per IT Plan	-
	<b>Total</b>	44,800
Sheriff's Office	LE Equipment	5,000
	Computer Equip	12,130
OES, EMS	Computer Equip	0
Health	GPS for Vehicles	2,047
DSS	Office Equipment (Cell Phones)	1,500
	Photocopier	700
	<b>Total</b>	<b>74,981</b>

**Budget Detail Document: CONTRACTUAL Programmatic Enhancement List**

<u>Department</u>	<u>Description</u>	<u>Local Amount</u>
Information Technology	Smart Phone Data Plan for IT	-
	Phone Subscription for 4 new Health Dept users	-
	<b>Total</b>	1,680
	2 Server OS licenses per IT Plan	-
	email, network, user, and anti-virus licenses for 4 new Health Computers	-
	1 MS SQL licenses per IT Plan	-
	<b>Total</b>	3,286
	Desk Phone Monthly Fee	(10,800)
Office of Emmergency Services	Materials & Supplies	5,000
	Gas & Oil	
	Uniforms	3,000
Office of Community Services	EMR Maintenance Contract	17,370
DSS		
IT	Cellular Phone	10,500
Historic Properties (OSF)	copier lease	1,499
	Historic Tourism Prom.	5,000
	building maintenance	50,000
Elections	NTS Contract	24,500
	EV Expansion (Grant Funded)	16,713
	TIER Grant	32,012
Animal Shelter SCHOPEG	Support for Operation	16,000
	Support for Operation	5,000
	<b>Total</b>	<b>180,760</b>



